

Hearing Date and Time: February 25, 2010 at 10:00 a.m. (Eastern)
Response Date: February 23, 2010 at 4:00 p.m. (Eastern)¹

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

DELPHI CORPORATION, et al.

Debtors.

Chapter 11

05-44481 (RDD)

Jointly Administered

**PIONEER NORTH AMERICA, INC.'S RESPONSE TO DEBTORS' FORTY-THIRD
OMNIBUS OBJECTION PURSUANT TO 11 U.S.C. §503(B) AND FED. R. BANKR. P.
3007 TO (I) EXPUNGE CERTAIN ADMINISTRATIVE EXPENSE (A) SEVERANCE
CLAIMS, (B) BOOKS AND RECORDS CLAIMS, (C) DUPLICATE CLAIMS,
(D) EQUITY INTERESTS, (E) PREPETITION CLAIMS, (F) INSUFFICIENTLY
DOCUMENTED CLAIMS, (G) PENSION, BENEFIT AND OPEB CLAIMS, (H)
WORKERS' COMPENSATION CLAIMS, AND (I) TRANSFERRED WORKERS'
COMPENSATION CLAIMS, (II) MODIFY AND ALLOW CERTAIN
ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS, AND (III) ALLOW
CERTAIN ADMINISTRATIVE EXPENSE SEVERANCE CLAIMS.
("FORTY-THIRD OMNIBUS CLAIMS OBJECTION")**

Pioneer North America, Inc. ("PNA") states:

1. DPH has objected to claims 19090 and 19091 filed as administrative claims by PNA on the stated basis that DPH's books and records do not show any obligation for these claims.

2. Both claims are obsolescence claims arising from post-petition cancellation of Purchase Orders. Through discussions with DPH, PNA has learned that DPH considers these claims premature because PNA still has service part obligations to DPH that may reduce the leftover inventory that is the subject of the claim.

¹ Extended from February 18, 2010 by consent.

3. PNA filed the claims prior to completing the usual obsolescence process in order to prevent the claims from being barred. It would not object to an order denying the claims as premature, but preserving any rights that PNA may have to assert such claims when they become ripe, and any defenses that DPH may have.

WHEREFORE, PNA respectfully requests that the Court grant relief in conformance with this Objection.

Dated: New York, New York
February 23, 2010

BUTZEL LONG, a professional corporation

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